



NATIONAL ENDOWMENT FOR THE

Humanities

DIVISION OF **EDUCATION**

ENDURING QUESTIONS

BUDGET INFORMATION AND INSTRUCTIONS

General Instructions

Please see the two sample Enduring Questions budgets (one for course development by a single faculty member, the other for course development by multiple faculty members) for a model of what a budget in this program should look like. Copies of the two sample budgets are available on the [program resource page](#). You may create your budget using the spreadsheet or word processing program of your choice. However, as the program guidelines instruct, you must convert the budget document into Adobe Acrobat (PDF) format before you upload it to Grants.gov.

Before developing a project budget, applicants should review the budget section of the guidelines (Section IV, element 4 of the application).

NEH supports Enduring Questions projects with outright funds. Outright funds are awarded by the Endowment and are not contingent on additional fund-raising.

Grant Period

The grant period encompasses the entire period for which NEH support is requested in the application. All project activities and the expenditure of project funds must occur during the grant period. The grant period for Enduring Questions projects may run between eighteen and thirty-six months. The grant period may not begin before May 1, 2013. Grant periods begin on the first day of the month and end on the last day of the month.

Project Costs

The budget should include the project costs that will be charged to grant funds. All of the items listed must be reasonable, necessary to accomplish project objectives, allowable in terms of the applicable federal cost principles, auditable, and incurred during the grant period. Charges to

the project for items such as salaries, fringe benefits, travel, and contractual services must conform to the written policies and established practices of the applicant organization. When indirect costs are charged to the project, care should be taken to ensure that expenses included in the organization's indirect-cost pool are not charged to the project as direct costs. For further information, see the Indirect Costs section below.

Budget Item:

1. Salaries and Wages

Provide the names and titles of the principal project personnel. Support for salaries and wages may not exceed \$15,000 in an Enduring Questions budget. Support for all other budget items (items 2-9 below) may not exceed \$10,000 in an Enduring Questions budget.

2. Fringe Benefits

Fringe benefits may include contributions for social security, employee insurance, pension plans, etc. Only those benefits not included in an organization's indirect-cost pool may be shown as direct costs. List each rate and salary base.

3. Consultant Fees

Include payments for professional and technical consultants and honoraria.

4. Travel Costs

The lowest available commercial fares for coach or equivalent accommodations must be used and foreign travel must be undertaken on U.S. flag carriers when such services are available.

For each trip, indicate the number of persons traveling, the total days they will be in travel status, and the total subsistence and transportation costs for that trip. When a project will involve the travel of a number of people to a conference, institute, etc., these costs may be summarized on one line by indicating the point of origin as "various." **All foreign travel must be listed separately.**

5. Supplies and Materials

Include consumable supplies, materials to be used in the project, and items of expendable equipment (that is, equipment costing less than \$5,000 and with an estimated useful life of less than a year).

6. Services

The costs of project activities to be undertaken by a third-party contractor should be included in this category as a single line item charge. A complete itemization of the cost comprising the charge should be provided in an attachment. If there is more than one contractor, each must be budgeted separately on the NEH form and must have an attached itemization.

Include the cost of duplication and printing, long-distance telephone calls, equipment rental, postage, and other services related to project objectives that are not included under other budget categories or in the indirect-cost pool.

7. Other Costs

Include funding for ancillary student activities and other items not previously listed. Please note that “miscellaneous” and “contingency” are not acceptable budget categories.

8. Total Direct Costs per year

Total the sum of items 1-7.

9. a.- c. Indirect Costs (Overhead)

Indirect costs are costs that are incurred for common or joint objectives and therefore cannot be readily identified with a specific project or activity of an organization. Items that would be regarded as indirect costs include the salaries of executive officers, the costs of operating and maintaining facilities, local telephone service, office supplies, and accounting and legal services.

Indirect costs are computed by applying a federally negotiated indirect-cost rate to a distribution base (usually the direct costs of the project). **If your institution already has a federally negotiated indirect cost rate agreement, please attach a copy of the agreement to the budget form.**

Organizations that wish to include overhead charges in the budget but do **not** have a current federally negotiated indirect cost rate agreement or have not submitted a pending indirect-cost proposal to a federal agency may choose one of the following options:

1. NEH will not require the formal negotiation of an indirect-cost rate, provided that the charge for indirect costs does not exceed 12 percent of direct costs, less distorting items (including but not limited to capital expenditures, participant stipends, fellowships, and the portion of each individual subgrant or subcontract in excess of \$25,000). This option is not available to sponsorship (umbrella) organizations. Applicants who choose this option should understand that they must maintain documentation to support overhead charges claimed as part of project costs.
2. If your organization wishes to use a rate higher than 12 percent, an estimate of the indirect-cost rate and the charges should be provided on the budget form. If the application is approved for funding, instructions will be provided in the award document on how to negotiate an indirect-cost rate with NEH.

If you choose one of these two options, please indicate it on your budget form.

10. Total Project Costs:

The sum of items 8 and 9.

11. Project Funding:

11a. Requested from NEH: Indicate the amount of outright funds requested from NEH.

11b. Cost sharing. Cost sharing is not required in Enduring Questions budgets, so the figure for 11b may be \$0.

12. Total Project Funding:

Unless you are including cost sharing in the budget, repeat the amount in 11a.